



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: **Robert H. Naftaly, Chair STC – TELEPHONIC CONFERENCE**
 Robert R. Lupi, Member STC

Kelli Sobel, Executive Secretary
Marie G. Medlock, Recording Secretary

DATE OF MEETING: **October 25, 2005**

PLACE OF MEETING: **Local Government Conference Room Large**
 2nd Floor Treasury Building
 Lansing, MI

TIME OF MEETING: **9:00 A.M.**

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

Item 1. It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the minutes of October 3, 2005 as presented.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 2. **Scheduled for 9:00 A.M., 9:30 A.M. and 10:30 A.M..**

Scheduled for 9:00 A.M.

Blue Lake Township, Kalkaska County

It was moved by Lupi, supported by Naftaly, and unanimously approved to allow the withdrawal of the below-referenced matter.

154-97-0805; BLUE LAKE GAS STORAGE CO.; BLUE LAKE TWP.; KALKASKA COUNTY; KALKASKA Sch. Dist.; 40-002-007-016-15; Real Industrial; Property;

1995 AV from \$ 11,300 to \$1,019,800; TV from \$ 11,300 to \$1,019,800.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented. It was moved by Naftaly supported by Lupi, and unanimously approved to add a new 154 for Real Property for 1996 at assessed and taxable value of \$1,019,800. This was the STC recommended value to the assessor.

154-98-1921; BLUE LAKE GAS STORAGE CO.; BLUE LAKE TWP.; KALKASKA COUNTY; KALKASKA Sch. Dist.; 40-002-900-001-00; PERSONAL; Property;

1996 AV from \$1,290,000 to \$ 371,800; TV from \$1,290,000 to \$ 371,800.

Scheduled for 9:30 A.M.

City of Grand Rapids, Kent County

It was moved by Naftaly, supported by Lupi, and unanimously approved to postpone the below-referenced matter:

154-03-0470; CALVIN COLLEGE & SEMINARY; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-18-02-300-022; REAL; Property; 2002 AV from \$ 0 to \$1,470,700; TV from \$ 0 to \$1,470,700.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-1705; DAVID J & MARIA C ABRAHAMSON; CITY OF GRAND RAPIDS; KENT COUNTY; KENTWOOD Sch. Dist.; 41-18-21-277-003; REAL; Property;

2002 AV from \$ 17,800 to \$ 106,100; TV from \$ 17,800 to \$ 106,100;

2003 AV from \$ 17,100 to \$ 80,800; TV from \$ 4,516 to \$ 68,216.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-1706; PATRICIA JEAN BOTT; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-14-16-252-018; REAL; Property;

2002 AV from \$ 75,900 to \$ 165,800; TV from \$ 75,900 to \$ 165,800;

2003 AV from \$ 77,400 to \$ 169,100; TV from \$ 77,038 to \$ 168,237.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-1707; BACK IN MOTION, LLC; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 01-51-108-081; PERSONAL; Property;

2002 AV from \$ 0 to \$ 8,500; TV from \$ 0 to \$ 8,500.

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-1708; AGILENT FINANCIAL SERVICES, ATTN: PROP.TAX; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 01-51-108-049; PERSONAL; Property;
2002 AV from \$ 0 to \$ 243,400; TV from \$ 0 to \$ 243,400.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-1709; GREAT WALL RESTAURANT; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 01-51-107-658; PERSONAL; Property; 2003 AV from \$ 12,500 to \$ 19,200; TV from \$ 12,500 to \$ 19,200.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-1710; OAK STREET MORTGAGE, LLC; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 01-51-107-538; PERSONAL; Property; 2003 AV from \$ 7,500 to \$ 28,000; TV from \$ 7,500 to \$ 28,000.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0155; LEOPOLD W & GENIFFER ALLEN; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-14-31-433-051; REAL; Property; 2004 AV from \$ 0 to \$ 900; TV from \$ 0 to \$ 900.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0156; LENN R BEARDSLEY & MICHAEL SCHIMPF; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-14-31-229-008; REAL; Property;
2004 AV from \$ 0 to \$ 2,100; TV from \$ 0 to \$ 2,100.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0157; ALBERT D WILLIAMS JR; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-18-05-326-029; REAL; Property;
2004 AV from \$ 0 to \$ 48,100; TV from \$ 0 to \$ 31,060.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0158; KIMBERLY C MAYFIELD; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-14-31-379-009; REAL; Property;
2004 AV from \$ 0 to \$ 43,900; TV from \$ 0 to \$ 43,900.

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0159; JACQUELINE M WILLIAMS; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-18-06-128-058; REAL; Property;

2003 AV from \$0 to \$ 38,500; TV from \$ 0 to \$ 38,500;

2004 AV from \$ 0 to \$ 42,700; TV from \$ 0 to \$ 39,385.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1642; RSV WELDING REPAIR, INC.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-108-883; PERSONAL;

Property; 2004 AV from \$ 0 to \$ 3,300; TV from \$ 0 to \$ 3,300.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1645; AFFORDABLE HOST, INC.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-109-051; PERSONAL; Property; 2005 AV from \$ 5,000 to \$ 8,400; TV from \$ 5,000 to \$ 8,400.

It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-05-1646; CAFFE' LEONARDO; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-107-409; PERSONAL; Property;

2003 AV from \$ 3,000 to \$ 13,000; TV from \$ 3,000 to \$ 13,000;

2004 AV from \$ 4,900 to \$ 13,400; TV from \$ 4,900 to \$ 13,400.

The Commission admitted Assessor Exhibit 1.

City of Kentwood, Kent County

It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values for the year 2002:

2002:

Assessed Value: \$ 60,300 to \$ 1,700

Taxable Value: \$ 60,300 to \$ 1,700

154-03-1699; PENZOIL OIL CHANGE; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-023-308; PERSONAL; Property.
TP

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0352; TEAM FINANCIAL GROUP, INC.; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-025-008; PERSONAL; Property; 2003 AV from \$ 0 to \$ 9,900; TV from \$ 0 to \$ 9,900.

It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3323; WDS VENTURES LLC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-065-017-340; PERSONAL; Property;

2002 AV from \$ 37,500 to \$ 33,950; TV from \$ 37,500 to \$ 33,950;
2003 AV from \$ 36,600 to \$ 32,924; TV from \$ 36,600 to \$ 32,924;
2004 AV from \$ 33,500 to \$ 30,139; TV from \$ 33,500 to \$ 30,139. **TP**

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3756; CHANG H PARK; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-18-35-451-012; REAL; Property;

2002 AV from \$ 18,000 to \$ 79,700; TV from \$ 18,000 to \$ 79,700;
2003 AV from \$ 21,000 to \$ 82,700; TV from \$ 18,270 to \$ 80,895;
2004 AV from \$ 21,000 to \$ 78,300; TV from \$ 18,690 to \$ 78,300.

It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values for the year 2002:

2002:

Assessed Value:	\$ 1,088,800	to	\$ 758,400
Taxable Value:	\$ 1,088,800	to	\$ 758,400

154-04-3757; ADAC PLASTICS INC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-024-088; PERSONAL; Property. **TP** The Commission admitted Assessor Exhibit 1.

It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values for the year 2002:

2002:

Assessed Value:	\$ 2,163,200	to	\$ 1,757,500
Taxable Value:	\$ 2,163,200	to	\$ 1,757,500

154-04-3758; ADAC PLASTICS INC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-57-65-990-297; PERSONAL--IFT; Property. The Commission admitted Assessor Exhibit 1.

Item 2. (continued):

It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values for the year 2002:

2002:

Assessed Value:	\$ 944,500	to	\$ 825,300
Taxable Value:	\$ 944,500	to	\$ 825,300

154-04-3759; ADAC PLASTICS INC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-009-011; PERSONAL; Property. **TP** The Commission admitted Assessor Exhibit 1.

It was moved by Naftaly, supported by Lupi, and unanimously approved to deny the below-referenced matter.

154-04-3760; AMERITECH CREDIT CORP; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-009-356; PERSONAL; Property; 2003 AV from \$ 30,300 to \$ 24,404; TV from \$ 30,300 to \$ 24,404. **TP**

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0349; LEASENET INC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-023-745; PERSONAL; Property; 2004 AV from \$ 1,000 to \$ 3,100; TV from \$ 1,000 to \$ 3,100.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0350; STILES MACHINERY INC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-57-65-960-512; PERSONAL--IFT; Property;

2003 AV from \$ 96,600 to \$ 193,100; TV from \$ 96,600 to \$ 193,100;

2004 AV from \$ 86,600 to \$ 173,500; TV from \$ 86,600 to \$ 173,500.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0351; STILES MACHINERY INC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-024-294; PERSONAL; Property;

2003 AV from \$ 190,500 to \$ 238,300; TV from \$ 190,500 to \$ 238,300;

2004 AV from \$ 178,900 to \$ 238,300; TV from \$ 178,900 to \$ 238,300.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0352; NORTHERN LEASING SYSTEMS INC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-024-670; PERSONAL; Property;
2004 AV from \$ 4,200 to \$ 5,900; TV from \$ 4,200 to \$ 5,900.

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0353; LYON FINANCIAL SERVICES INC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-021-840; PERSONAL; Property; 2004 AV from \$ 32,200 to \$ 61,700; TV from \$ 32,200 to \$ 61,700.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0354; NORTHERN LEASING SYSTEMS INC; CITY OF KENTWOOD; KENT COUNTY; KELLOGGSVILLE Sch. Dist.; 41-50-65-024-671; PERSONAL; Property;
2004 AV from \$ 1,700 to \$ 3,200; TV from \$ 1,700 to \$ 3,200.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0395; MARLIN LEASING C/O CBIZ PROPERTY TAX SOLUTIONS; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-024-708; PERSONAL; Property;
2004 AV from \$ 8,000 to \$ 10,600; TV from \$ 8,000 to \$ 10,600;
2005 AV from \$ 3,800 to \$ 5,700; TV from \$ 3,800 to \$ 5,700.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0396; MARLIN LEASING C/O CBIZ PROPERTY TAX SOLUTIONS; CITY OF KENTWOOD; KENT COUNTY; KELLOGGSVILLE Sch. Dist.; 41-50-65-025-748; PERSONAL; Property;
2004 AV from \$ 0 to \$ 1,000; TV from \$ 0 to \$ 1,000;
2005 AV from \$ 0 to \$ 800; TV from \$ 0 to \$ 800.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0925; NEOPOST, INC.; CITY OF KENTWOOD; KENT COUNTY; CALEDONIA Sch. Dist.; 41-50-65-011-711; PERSONAL; Property;
2005 AV from \$ 0 to \$ 400; TV from \$ 0 to \$ 400.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0926; NEOPOST, INC.; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-011-712; PERSONAL; Property;
2005 AV from \$ 1,000 to \$ 1,600; TV from \$ 1,000 to \$ 1,600.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0927; NEOPOST, INC.; CITY OF KENTWOOD; KENT COUNTY;
KELLOGGSVILLE Sch. Dist.; 41-50-65-011-714; PERSONAL; Property;
2005 AV from \$ 0 to \$ 300; TV from \$ 0 to \$ 300.

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0928; FIFTH THIRD BANK, MI C/O PROPERTY TAX SERVICES,
ERNST & YOUNG LLP; CITY OF KENTWOOD; KENT COUNTY; FOREST
HILLS Sch. Dist.; 41-50-65-025-845; PERSONAL; Property;
2003 AV from \$ 0 to \$ 617,400; TV from \$ 0 to \$ 617,400;
2004 AV from \$ 0 to \$ 618,200; TV from \$ 0 to \$ 618,200.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0969; PITNEY BOWES, INC. ATTN: TAX SERVICES MSC 41-17;
CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-
016-425; PERSONAL; Property;
2005 AV from \$ 11,500 to \$ 95,900; TV from \$ 11,500 to \$ 95,900.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0970; PITNEY BOWES, INC. ATTN:TAX SERVICES MSC 41-17;
CITY OF KENTWOOD; KENT COUNTY; KELLOGGSVILLE Sch. Dist.; 41-
50-65-016-427; PERSONAL; Property;
2005 AV from \$ 600 to \$ 7,200; TV from \$ 600 to \$ 7,200.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0971; PITNEY BOWES, INC. ATTN: TAX SERVICES MSC 41-17;
CITY OF KENTWOOD; KENT COUNTY; CALEDONIA Sch. Dist.; 41-50-65-
016-428; PERSONAL; Property;
2005 AV from \$ 2,700 to \$ 21,300; TV from \$ 2,700 to \$ 21,300.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0972; PITNEY BOWES, INC. ATTN: TAX SERVICES MSC 41-17;
CITY OF KENTWOOD; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-50-
65-016-429; PERSONAL; Property;
2005 AV from \$ 1,100 to \$ 10,200; TV from \$ 1,100 to \$ 10,200.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0973; FALCON WATERFREE TECHNOLOGIES LLC; CITY OF
KENTWOOD; KENT COUNTY; CALEDONIA Sch. Dist.; 41-50-65-025-587;
PERSONAL; Property;

2005 AV from \$ 13,000 to \$ 14,700; TV from \$ 13,000 to \$ 14,700.

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0974; SAFETY-KLEEN SYSTEMS, INC.; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-016-952; PERSONAL; Property; 2005 AV from \$ 11,200 to \$ 12,800; TV from \$ 11,200 to \$ 12,800.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0975; AVIS RENT-A-CAR SYSTEMS, INC. C/O BURR WOLFF; CITY OF KENTWOOD; KENT COUNTY; CALEDONIA Sch. Dist.; 41-50-65-023-655; PERSONAL; Property;
2005 AV from \$ 0 to \$ 8,300; TV from \$ 0 to \$ 8,300.

City of Walker, Kent County

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3324; CIT TECHNOLOGIES; CITY OF WALKER; KENT COUNTY; KENOWA HILLS Sch. Dist.; 41-50-86-021-999; PERSONAL; Property;
2003 AV from \$ 4,650 to \$ 5,150; TV from \$ 4,650 to \$ 5,150.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3325; DUBOIS PRODUCTIONS; CITY OF WALKER; KENT COUNTY; COMSTOCK PARK Sch. Dist.; 41-50-86-021-706; PERSONAL; Property; 2003 AV from \$ 76,900 to \$ 87,150; TV from \$ 76,900 to \$ 87,150.

It was moved by Lupi, supported by Naftaly, and unanimously approved to allow the withdrawal of the below-referenced matter.
154-04-3326; DANA COMMERCIAL CREDIT; CITY OF WALKER; KENT COUNTY; KENOWA HILLS Sch. Dist.; 41-50-86-021-572; PERSONAL; Property; 2003 AV from \$ 0 to \$ 32,400; TV from \$ 0 to \$ 32,400.
The Commission admitted Taxpayer Exhibit 1.

City of Wyoming, Kent County

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-1695; JOSEPH & MICHELLE HAMILTON; CITY OF WYOMING; KENT COUNTY; WYOMING Sch. Dist.; 41-17-27-460-013; REAL; Property;
2001 AV from \$ 89,700 to \$ 89,700; TV from \$ 19,092 to \$ 89,700.

Item 2. (continued):

Ada Township, Kent County

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0924; NEOPOST, INC.; ADA TWP.; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-50-11-020-164; PERSONAL; Property;
2005 AV from \$ 250 to \$ 300; TV from \$ 250 to \$ 300.

Caledonia Township, Kent County

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-1698; BLIMPIES OF CALEDONIA; CALEDONIA TWP.; KENT COUNTY; CALEDONIA Sch. Dist.; 41-50-16-020-327; PERSONAL; Property;
2002 AV from \$ 13,100 to \$ 21,500; TV from \$ 13,100 to \$ 21,500.

Cascade Township, Kent County

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1648; GTECH CORPORATION; CASCADE TWP.; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-50-18-020-398; PERSONAL; Property;
2005 AV from \$ 3,400 to \$ 4,600; TV from \$ 3,400 to \$ 4,600.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1649; MARLIN LEASING, C/O CBIZ PROPERTY TAX SOLUTIONS; CASCADE TWP.; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-50-18-022-380; PERSONAL; Property;
2005 AV from \$ 400 to \$ 4,800; TV from \$ 400 to \$ 4,800.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1650; MIDNIGHT SUN & CRUISE OF GR, LLC; CASCADE TWP.; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-50-18-022-828; PERSONAL; Property; 2005 AV from \$ 15,000 to \$ 93,400; TV from \$ 15,000 to \$ 93,400.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1651; NEOPOST, INC.; CASCADE TWP.; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-50-18-020-976; PERSONAL; Property;

2005 AV from \$ 0 to \$ 1,200; TV from \$ 0 to \$ 1,200.

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1652; PITNEY BOWES, INC, TAX SERVICES MSC 41-57; CASCADE TWP.; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-50-18-006-510; PERSONAL; Property;

2005 AV from \$ 94,700 to \$ 96,800; TV from \$ 94,700 to \$ 96,800.

Plainfield Township, Kent County

It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-03-1701; HARMONY BROOK INC DBA CULLIGAN STORE SOLUTIONS; PLAINFIELD TWP.; KENT COUNTY; NORTHVIEW Sch. Dist.; 41-50-26-023-340; PERSONAL; Property;

2003 AV from \$ 0 to \$ 8,200; TV from \$ 0 to \$ 8,200.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-1702; KITCHENS BY A&B; PLAINFIELD TWP.; KENT COUNTY; NORTHVIEW Sch. Dist.; 41-50-26-022-584; PERSONAL; Property;

2001 AV from \$ 0 to \$ 21,500; TV from \$ 0 to \$ 21,500;

2002 AV from \$ 0 to \$ 18,900; TV from \$ 0 to \$ 18,900;

2003 AV from \$ 3,500 to \$ 16,400; TV from \$ 3,500 to \$ 16,400.

City of Saginaw, Saginaw County

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-2319; MID MICHIGAN WASTE AUTHORITY; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 03-8008-05500; PERSONAL; Property;

2002 AV from \$ 1,200 to \$ 1,700; TV from \$ 1,200 to \$ 1,700.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-2322; AFFILIATED MEDICAL BILLING LLC; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 13-8000-06700; PERSONAL; Property;

2002 AV from \$ 800 to \$ 1,500; TV from \$ 800 to \$ 1,500.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2327; SCHMITT DENTAL LAB; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 21-8008-50000; PERSONAL; Property;

2001 AV from \$ 4,000 to \$ 10,100; TV from \$ 4,000 to \$ 40,100;
2002 AV from \$ 6,800 to \$ 13,000; TV from \$ 6,800 to \$ 13,000.

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1317; CANNON CARDIAC & VASCULAR RESE; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 08-8001-30000; PERSONAL; Property;
2003 AV from \$ 0 to \$ 5,300; TV from \$ 0 to \$ 5,300.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1318; NATIONAL WOUND CARE & HYPERBRC SVC INC; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 14-8005-21300; PERSONAL; Property;
2002 AV from \$ 0 to \$ 28,800; TV from \$ 0 to \$ 28,800;
2003 AV from \$ 0 to \$ 54,100; TV from \$ 0 to \$ 54,100;
2004 AV from \$ 59,500 to \$ 90,400; TV from \$ 59,500 to \$ 90,400.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1343; PHP ENTERPRISES LLC; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 15-8007-97000; PERSONAL; Property;

2003 AV from \$ 3,000 to \$ 16,000; TV from \$ 3,000 to \$ 16,000.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1626; CIT COMMUNICATIONS FINANCE CORP; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 22-8000-00796; PERSONAL; Property;
2002 AV from \$ 11,700 to \$ 17,900; TV from \$ 11,700 to \$ 17,900.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1627; CIT TECHNOLOGIES CORP; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 22-8000-01400; PERSONAL; Property;

2003 AV from \$ 1,900 to \$ 6,100; TV from \$ 1,900 to \$ 6,100.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1628; GORDON FOOD SERVICE INC; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 22-8003-52700; PERSONAL; Property;
2003 AV from \$ 4,400 to \$ 5,200; TV from \$ 4,400 to \$ 5,200.

It was moved by Naftaly, supported by Lupi, and unanimously approved to dismiss the below-referenced matter.

154-04-1629; WONDERLAND B & B INC; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 14-8009-12500; PERSONAL; Property;

2004 AV from \$ 1,000 to \$ 1,600; TV from \$ 1,000 to \$ 1,600.

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1630; AM KATZ & ASSOCIATES; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 20-8000-00500; PERSONAL; Property;

2004 AV from \$ 1,900 to \$ 2,300; TV from \$ 1,900 to \$ 2,300.

Birch Run Township, Saginaw County

It was moved by Naftaly, supported by Lupi, and unanimously approved to deny the below-referenced matter and directed staff to send a letter to the assessor and copy the taxpayer requesting an explanation regarding the equipment:

154-05-0938; VALLEVERGE USA CORP.; BIRCH RUN TWP.; SAGINAW COUNTY; BIRCH RUN Sch. Dist.; 05-99-9-99-0159-335; PERSONAL; Property; 2004 AV from \$ 212,940 to \$ 0 ; TV from \$ 212,940 to \$ 0 .

Blumfield Township, Saginaw County

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0945; GETTEL CHEVY-BUICK, INC.; BLUMFIELD TWP.; SAGINAW COUNTY; REESE Sch. Dist.; 06-99-9-99-0033-000; PERSONAL; Property;

003 AV from \$ 30,000 to \$ 48,250; TV from \$ 30,000 to \$ 48,250;

2004 AV from \$ 34,900 to \$ 51,600; TV from \$ 34,900 to \$ 51,600;

2005 AV from \$ 36,900 to \$ 51,250; TV from \$ 36,900 to \$ 51,250.

Buena Vista Township, Saginaw County

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0620; BLOCKBUSTER ENTERTAINMENT; BUENA VISTA TWP.; SAGINAW COUNTY; BUENA VISTA Sch. Dist.; 10-99-9-99-0274-250; PERSONAL; Property;

2003 AV from \$ 41,000 to \$ 66,750; TV from \$ 41,000 to \$ 66,750;

2004 AV from \$ 49,300 to \$ 63,700; TV from \$ 49,300 to \$ 63,700.

Kochville Township, Saginaw County

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0960; HERITAGE SUITES OF SAGINAW; KOCHVILLE TWP.; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 18-99-9-99-0021-500; PERSONAL; Property;

2003 AV from \$ 43,900 to \$ 179,400; TV from \$ 43,900 to \$ 179,400;

2004 AV from \$ 44,400 to \$ 169,650; TV from \$ 44,400 to \$ 169,650;

2005 AV from \$ 42,500 to \$ 173,200; TV from \$ 42,500 to \$ 173,200.

Item 2. (continued):

Saginaw Township, Saginaw County.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1465; UNIQUE LANDSCAPING BORDERS; SAGINAW TWP.; SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 99-9-99-1170-150; PERSONAL; Property;

2004 AV from \$ 1,500 to \$ 11,400; TV from \$ 1,500 to \$ 11,400.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2255; THE CATO CORPORATION #668; SAGINAW TWP.; SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 99-9-99-1003-297; PERSONAL; Property;

2004 AV from \$ 33,200 to \$ 47,500; TV from \$ 33,200 to \$ 47,500.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2256; RENTAL CITY/TOMCO INC; SAGINAW TWP.; SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 99-9-99-1110-200; PERSONAL; Property; 2004 AV from \$ 83,500 to \$ 239,400; TV from \$ 83,500 to \$ 239,400.

It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3445; TAN AMERICA; SAGINAW TWP.; SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 99-9-99-1150-566; PERSONAL; Property;

2004 AV from \$ 18,000 to \$ 29,200; TV from \$ 18,000 to \$ 29,200.

The Commission admitted Taxpayer Exhibit 1.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4092; A T FRANK CO; SAGINAW TWP.; SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 23-99-9-99-1007-155; PERSONAL; Property;

2002 AV from \$ 19,400 to \$ 15,250; TV from \$ 19,400 to \$ 15,250;
2003 AV from \$ 17,100 to \$ 13,050; TV from \$ 17,100 to \$ 13,050;
2004 AV from \$ 15,000 to \$ 11,750; TV from \$ 15,000 to \$ 11,750.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4093; A T FRANK CO; SAGINAW TWP.; SAGINAW COUNTY;
SAGINAW TWP. Sch. Dist.; 23-99-9-99-1120-925; PERSONAL; Property;
2002 AV from \$ 5,100 to \$ 23,250; TV from \$ 5,100 to \$ 23,250;
2003 AV from \$ 16,900 to \$ 20,650; TV from \$ 16,900 to \$ 20,650;
2004 AV from \$ 14,800 to \$ 18,700; TV from \$ 14,800 to \$ 18,700.

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4094; WOHLFEIL HARDWARE AND TOOLS INC; SAGINAW TWP.;
SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 23-99-9-99-1190-280;
PERSONAL; Property;
2002 AV from \$ 25,200 to \$ 32,650; TV from \$ 25,200 to \$ 32,650;
2003 AV from \$ 26,000 to \$ 28,700; TV from \$ 26,000 to \$ 28,700;
2004 AV from \$ 33,400 to \$ 35,800; TV from \$ 33,400 to \$ 35,800.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4095; WOLGAST CONSTRUCTION; SAGINAW TWP.; SAGINAW
COUNTY; SAGINAW TWP. Sch. Dist.; 23-99-9-99-1190-326; PERSONAL;
Property;
2002 AV from \$ 74,200 to \$ 137,500; TV from \$ 74,200 to \$ 137,500;
2003 AV from \$ 68,800 to \$ 124,000; TV from \$ 68,800 to \$ 124,000;
2004 AV from \$ 71,300 to \$ 121,850; TV from \$ 71,300 to \$ 121,850.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0478; MICHIGAN SPINE CARE; SAGINAW TWP.; SAGINAW
COUNTY; SAGINAW TWP. Sch. Dist.; 99-9-99-1060-585; PERSONAL;
Property;
2003 AV from \$ 10,000 to \$ 138,100; TV from \$ 10,000 to \$ 138,100;
2004 AV from \$ 20,000 to \$ 116,600; TV from \$ 20,000 to \$ 116,600;
2005 AV from \$ 20,000 to \$ 100,500; TV from \$ 20,000 to \$ 100,500.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0511; SHERRIE'S PATETTE PLEASERS; SAGINAW TWP.;
SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 99-9-99-1130-770;
PERSONAL; Property;
2005 AV from \$ 3,500 to \$ 10,500; TV from \$ 3,500 to \$ 10,500.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-0959; FOXWOOD DEVELOPMENT; SAGINAW TWP.; SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 12-4-19-1739-000; REAL; Property;
2004 AV from \$ 65,100 to \$ 109,100; TV from \$ 65,100 to \$ 109,100;
2005 AV from \$ 65,500 to \$ 109,900; TV from \$ 65,100 to \$ 109,900.

Item 2. (continued):

Thomas Township, Saginaw County.

It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values for the years 2002, 2003, and 2004:

2002:

Assessed Value:	\$ 28,400	to	\$ 61,400
Taxable Value:	\$ 28,400	to	\$ 61,400

2003:

Assessed Value:	\$ 38,100	to	\$ 58,500
Taxable Value:	\$ 38,100	to	\$ 58,500

2004:

Assessed Value:	\$ 38,200	to	\$ 51,600
Taxable Value:	\$ 38,200	to	\$ 51,600

154-04-4096; WOLGAST CONSTRUCTION; THOMAS TWP.; SAGINAW COUNTY; HEMLOCK Sch. Dist.; 28-99-9-99-0183-000; PERSONAL; Property.
The Commission admitted Assessor Exhibit 1.

Tittabawassee Township, Saginaw County

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1641; HANDIJON, INC.; TITTABAWASSEE TWP.; SAGINAW COUNTY; FREELAND Sch. Dist.; 29-99-9-99-0052-000; PERSONAL; Property;
2003 AV from \$ 17,200 to \$ 22,650; TV from \$ 17,200 to \$ 22,650;
2004 AV from \$ 15,200 to \$ 20,100; TV from \$ 15,200 to \$ 20,100;
2005 AV from \$ 11,600 to \$ 22,200; TV from \$ 11,600 to \$ 22,200.

Item 2. (continued):

City of Dearborn, Wayne County

It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values for the years 2002 and 2003 and the year 2004 was withdrawn:

2002:

Assessed Value:	\$ 272,650	to	\$ 338,150
Taxable Value:	\$ 272,650	to	\$ 338,150

2003:

Assessed Value:	\$ 259,050	to	\$ 325,450
Taxable Value:	\$ 259,050	to	\$ 325,450

154-04-4273; UNITED BOLT & SCREW CORP; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-750500; PERSONAL; Property;
2004 AV from \$ 272,000 to \$ 349,900; TV from \$ 272,000 to \$ 349,900.

City of Detroit, Wayne County

It was moved by Naftaly, supported by Lupi, and unanimously approved to postpone the below-referenced matter until the November 30, 2005 STC Meeting:

154-05-0224; IBM CREDIT LLC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 03990431.11; PERSONAL; Property;
2003 AV from \$ 0 to \$ 159,350; TV from \$ 0 to \$ 159,350;
2004 AV from \$ 33,400 to \$ 35,400; TV from \$ 33,400 to \$ 35,400.

It was moved by Naftaly, supported by Lupi, and unanimously approved to postpone the below-referenced matter until the November 30, 2005 STC Meeting:

154-05-0225; IBM CREDIT CORP; CITY OF DETROIT; WAYNE COUNTY;
DETROIT Sch. Dist.; 20990031.02; PERSONAL; Property;
2003 AV from \$ 118,890 to \$ 136,400; TV from \$ 118,890 to \$ 136,400;
2004 AV from \$ 91,350 to \$ 96,850; TV from \$ 91,350 to \$ 96,860.

It was moved by Naftaly, supported by Lupi, and unanimously approved to postpone the below-referenced matter until the November 30, 2005 STC Meeting:

154-05-0226; IBM CREDIT CORP; CITY OF DETROIT; WAYNE COUNTY;
DETROIT Sch. Dist.; 25990503.00; PERSONAL; Property;
2003 AV from \$3,657,600 to \$3,877,050; TV from \$3,657,600 to \$3,877,050;
2004 AV from \$2,939,230 to \$3,403,800; TV from \$2,939,230 to \$3,403,800.

Item 2. (continued):

It was moved by Naftaly, supported by Lupi, and unanimously approved to postpone the below-referenced matter until the November 30, 2005 STC Meeting:

154-05-0227; IBM CREDIT CORP; CITY OF DETROIT; WAYNE COUNTY;
DETROIT Sch. Dist.; 25990503.01; PERSONAL; Property;
2003 AV from \$2,382,970 to \$2,525,950; TV from \$2,382,970 to \$2,525,950.

City of Westland Wayne County

It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values for the years 2002 and 2003:

2002:

Assessed Value:	\$ 139,410	to	\$ 143,750
Taxable Value:	\$ 139,410	to	\$ 143,750

2003:

Assessed Value:	\$ 141,570	to	\$ 146,750
Taxable Value:	\$ 141,570	to	\$ 146,750

154-04-4390; BARUK COLLET & TOOL; CITY OF WESTLAND; WAYNE COUNTY;
WAYNE-WESTLAND Sch. Dist.; 56-999-00-0406-000;
PERSONAL; Property.

Brownstown Township, Wayne County

It was moved by Lupi, supported by Naftaly, and unanimously approved to allow the withdrawal of the below-referenced matter.

154-04-4351; MERCER'S DOWNRIVER EQUIP RENTAL CO;
BROWNSTOWN TWP.; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 70-
999-00-0101-000; PERSONAL; Property;
2002 AV from \$ 409,300 to \$ 427,950; TV from \$ 409,300 to \$ 427,950;
2003 AV from \$ 313,100 to \$ 320,750; TV from \$ 313,100 to \$ 320,750;
2004 AV from \$ 274,200 to \$ 275,550; TV from \$ 274,200 to \$ 275,550.

Scheduled for 10:30 A.M.

City of Detroit, Wayne County

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1038; WENDY'S INTERNATIONAL, INC.; CITY OF DETROIT;
WAYNE COUNTY; DETROIT Sch. Dist.; 22991536.01; PERSONAL; Property;

2003 AV from \$ 56,770 to \$ 69,250; TV from \$ 56,770 to \$ 69,250;
2004 AV from \$ 56,170 to \$ 64,400; TV from \$ 56,170 to \$ 64,400.

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1039; WENDY'S INTERNATIONAL, INC.; CITY OF DETROIT;
WAYNE COUNTY; DETROIT Sch. Dist.; 22991190.00; PERSONAL; Property;

2003 AV from \$ 40,770 to \$ 44,900; TV from \$ 40,770 to \$ 44,900;
2004 AV from \$ 46,890 to \$ 52,500; TV from \$ 46,890 to \$ 52,500.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1040; WENDY'S INTERNATIONAL, INC.; CITY OF DETROIT;
WAYNE COUNTY; DETROIT Sch. Dist.; 22990001.00; PERSONAL; Property;

2003 AV from \$ 58,490 to \$ 72,950; TV from \$ 58,490 to \$ 72,950;
2004 AV from \$ 59,820 to \$ 67,900; TV from \$ 59,820 to \$ 67,900.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1041; WENDY'S INTERNATIONAL, INC.; CITY OF DETROIT;
WAYNE COUNTY; DETROIT Sch. Dist.; 21992809.20; PERSONAL; Property;

2004 AV from \$ 21,530 to \$ 40,900; TV from \$ 21,530 to \$ 40,900.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1042; WENDY'S INTERNATIONAL, INC.; CITY OF DETROIT;
WAYNE COUNTY; DETROIT Sch. Dist.; 17990229.01; PERSONAL; Property;

2003 AV from \$ 96,080 to \$ 125,800; TV from \$ 96,080 to \$ 125,800;
2004 AV from \$ 88,300 to \$ 125,900; TV from \$ 88,300 to \$ 125,900.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt
the below-referenced requested assessed and taxable values as presented:
154-05-1043; WENDY'S INTERNATIONAL, INC.; CITY OF DETROIT;
WAYNE COUNTY; DETROIT Sch. Dist.; 15990042.00; PERSONAL; Property;

2003 AV from \$ 55,130 to \$ 81,300; TV from \$ 55,130 to \$ 81,300;
2004 AV from \$ 56,660 to \$ 72,450; TV from \$ 56,660 to \$ 72,450.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt
the below-referenced requested assessed and taxable values as presented:
154-05-1044; WENDY'S INTERNATIONAL, INC.; CITY OF DETROIT;
WAYNE COUNTY; DETROIT Sch. Dist.; 01991580.00; PERSONAL; Property;

2003 AV from \$ 38,210 to \$ 46,550; TV from \$ 38,210 to \$ 46,550;
2004 AV from \$ 37,540 to \$ 41,800; TV from \$ 37,540 to \$ 41,800.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt
the below-referenced requested assessed and taxable values as presented:
154-05-1045; WENDY'S INTERNATIONAL, INC.; CITY OF DETROIT;
WAYNE COUNTY; DETROIT Sch. Dist.; 16992285.02; PERSONAL; Property;

2003 AV from \$ 66,630 to \$ 91,850; TV from \$ 66,630 to \$ 91,850;
2004 AV from \$ 63,520 to \$ 92,800; TV from \$ 63,520 to \$ 92,800.

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt
the below-referenced requested assessed and taxable values as presented:
154-05-1046; WENDY'S INTERNATIONAL, INC.; CITY OF DETROIT;
WAYNE COUNTY; DETROIT Sch. Dist.; 16990584.01; PERSONAL; Property;

2003 AV from \$ 58,650 to \$ 61,350; TV from \$ 58,650 to \$ 61,350;
2004 AV from \$ 60,600 to \$ 73,950; TV from \$ 60,600 to \$ 73,950.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt
the below-referenced requested assessed and taxable values as presented:
154-05-1047; MOTOR CITY ELECTRIC CO.; CITY OF DETROIT; WAYNE
COUNTY; DETROIT Sch. Dist.; 17990362.00; PERSONAL; Property;
2004 AV from \$ 39,420 to \$ 106,750; TV from \$ 39,420 to \$ 106,750.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt
the below-referenced requested assessed and taxable values as presented:

154-05-1048; MOTOR CITY ELECTRIC UTILITIES CO.; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 03990034.00; PERSONAL; Property;

2003 AV from \$ 44,510 to \$ 51,400; TV from \$ 44,510 to \$ 50,400;
2004 AV from \$ 44,510 to \$ 48,900; TV from \$ 44,510 to \$ 48,900.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1049; MILNER HOTELS MANAGEMENT COMOANY; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 01991561.00; PERSONAL; Property;

2003 AV from \$ 4,860 to \$ 17,550; TV from \$ 4,860 to \$ 17,550;
2004 AV from \$ 4,700 to \$ 15,950; TV from \$ 4,700 to \$ 15,950.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1050; MILNER HOTELS, INC.; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 01991562.00; PERSONAL; Property;

2003 AV from \$ 61,280 to \$ 102,400; TV from \$ 61,280 to \$ 102,400;
2004 AV from \$ 63,850 to \$ 111,400; TV from \$ 63,850 to \$ 111,400.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1051; MILNER HOTELS, INC. DBA: MILNER PARK APARTMENTS; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 02990554.00; PERSONAL; Property;

2004 AV from \$ 29,540 to \$ 55,450; TV from \$ 29,540 to \$ 55,450.

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1052; MILNER HOTELS, INC. DBA: MILNER ARMS APARTMENTS; CITY OF DETROIT; WAYNE COUNTY; SOUTH HAVEN Sch. Dist.; 02990725.00; PERSONAL; Property;

2003 AV from \$ 107,050 to \$ 429,250; TV from \$ 107,050 to \$ 429,250;
2004 AV from \$ 95,140 to \$ 377,550; TV from \$ 95,140 to \$ 377,550.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1053; MILNER HOTELS, INC. DBA: MILNER PARK APARTMENTS; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 02990553.00; PERSONAL; Property;

2003 AV from \$ 28,750 to \$ 46,050; TV from \$ 28,750 to \$ 46,050.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1054; CITICORP LEASING, INC.; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 20990245.01; PERSONAL; Property;
2004 AV from \$ 325,270 to \$ 374,000; TV from \$ 325,270 to \$ 374,000;
2005 AV from \$ 404,120 to \$ 454,500; TV from \$ 404,120 to \$ 454,500.

It was moved by Naftaly, supported by Lupi, and unanimously approved to postpone the below-referenced matter:
154-05-1055; DEFOSS EQUIPMENT LLC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 15990769.00; PERSONAL; Property;
2002 AV from \$ 135,410 to \$ 247,950; TV from \$ 135,410 to \$ 247,950;
2003 AV from \$ 128,850 to \$ 230,100; TV from \$ 128,850 to \$ 230,100;
2004 AV from \$ 107,890 to \$ 192,900; TV from \$ 107,890 to \$ 192,900.

It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:
154-05-1057; CHECK-N-GO OF MICHIGAN, INC.; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22994570.50; PERSONAL; Property;

2003 AV from \$ 15,630 to \$ 16,950; TV from \$ 15,630 to \$ 16,950;
2004 AV from \$ 13,410 to \$ 14,550; TV from \$ 13,410 to \$ 14,550.

It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:
154-05-1058; CHECK-N-GO OF MICHIGAN, INC.; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22993968.02; PERSONAL; Property;

2003 AV from \$ 17,950 to \$ 19,650; TV from \$ 17,950 to \$ 19,650;
2004 AV from \$ 15,620 to \$ 16,850; TV from \$ 15,620 to \$ 16,850.

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1059; NATIONAL TECHNICAL SYSTEMS, INC.; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22995723.00; PERSONAL; Property;
2003 AV from \$ 583,800 to \$1,432,350; TV from \$ 583,800 to \$1,432,350;
2004 AV from \$ 642,180 to \$1,391,550; TV from \$ 642,180 to \$1,391,550.
The Commission admitted Taxpayer Exhibit 1. The Commission also asked staff to open a file to deal with a 2005 incorrect filing as noted by the taxpayer at the meeting.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1060; CITICORP VENDOR FINANCE; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 25990245.10; PERSONAL; Property;
2004 AV from \$1,368,240 to \$1,410,350; TV from \$1,368,240 to \$1,410,350.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1065; TROLLEY PLAZA LLC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 02993085.30; PERSONAL; Property;
2003 AV from \$ 33,610 to \$ 206,900; TV from \$ 33,610 to \$ 206,900;
2004 AV from \$ 36,970 to \$ 214,250; TV from \$ 36,970 to \$ 214,250;
2005 AV from \$ 40,670 to \$ 220,000; TV from \$ 40,670 to \$ 220,000.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1066; RENT-A-CENTER #0073 C/O SAVAGE, SAVAGE, & BROWN; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22994137.09; PERSONAL; Property;
2003 AV from \$ 85,590 to \$ 182,200; TV from \$ 85,590 to \$ 182,200;
2004 AV from \$ 105,840 to \$ 154,500; TV from \$ 105,840 to \$ 154,500.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1067; RENT-A-CENTER #1633 C/O SAVAGE, SAVAGE, & BROWN; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 13990581.01; PERSONAL; Property;
2003 AV from \$ 139,220 to \$ 179,200; TV from \$ 139,220 to \$ 179,200;
2004 AV from \$ 131,660 to \$ 195,000; TV from \$ 131,660 to \$ 195,000.

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1068; RENT-A-CENTER #1634 C/O SAVAGE, SAVAGE, & BROWN; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 16992128.00; PERSONAL; Property;
2003 AV from \$ 51,270 to \$ 142,350; TV from \$ 51,270 to \$ 142,350;
2004 AV from \$ 93,750 to \$3,199,050; TV from \$ 93,750 to \$ 199,050.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-1069; RENT-A-CENTER #1635 C/O SAVAGE, SAVAGE, & BROWN;
CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 20990568.01;
PERSONAL; Property;
2003 AV from \$ 108,820 to \$ 211,950; TV from \$ 108,820 to \$ 211,950;
2004 AV from \$ 156,750 to \$ 171,100; TV from \$ 156,750 to \$ 171,100.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1070; RENT-A-CENTER #1636 C/O SAVAGE, SAVAGE, & BROWN;
CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 21990415.00;
PERSONAL; Property;
2003 AV from \$ 100,210 to \$ 216,500; TV from \$ 100,210 to \$ 216,500;
2004 AV from \$ 152,120 to \$ 188,050; TV from \$ 152,120 to \$ 188,050.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1071; RENT-A-CENTER #1637 C/O SAVAGE, SAVAGE, & BROWN;
CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 18990430.01;
PERSONAL; Property;
2003 AV from \$ 97,080 to \$ 151,550; TV from \$ 97,080 to \$ 151,550;
2004 AV from \$ 114,780 to \$ 148,550; TV from \$ 114,780 to \$ 148,550.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1072; RENT-A-CENTER #1638 C/O SAVAGE, SAVAGE, & BROWN;
CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 21992551.00;
PERSONAL; Property;
2003 AV from \$ 110,140 to \$ 141,300; TV from \$ 110,140 to \$ 141,300;
2004 AV from \$ 131,330 to \$ 206,100; TV from \$ 131,330 to \$ 206,100.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1073; RENT-A-CENTER #1639 C/O SAVAGE, SAVAGE, & BROWN;
CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 19990346.01;
PERSONAL; Property;
2003 AV from \$ 96,340 to \$ 189,500; TV from \$ 96,340 to \$ 189,500;
2004 AV from \$ 120,680 to \$ 186,250; TV from \$ 120,680 to \$ 186,250.

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1074; RENT-A-CENTER #1640 C/O SAVAGE, SAVAGE, & BROWN;
CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 01992274.01;
PERSONAL; Property;
2003 AV from \$ 105,940 to \$ 227,550; TV from \$ 105,940 to \$ 227,550;
2004 AV from \$ 143,400 to \$ 211,200; TV from \$ 143,400 to \$ 211,200.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1075; RENT-A-CENTER #1641 C/O SAVAGE, SAVAGE, & BROWN;
CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22992595.00;
PERSONAL; Property;
2003 AV from \$ 104,190 to \$ 203,950; TV from \$ 104,190 to \$ 203,950;
2004 AV from \$ 140,620 to \$ 144,050; TV from \$ 140,620 to \$ 144,050.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1076; RENT-A-CENTER #1642 C/O SAVAGE, SAVAGE, & BROWN;
CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 16990601.00;
PERSONAL; Property;
2003 AV from \$ 126,670 to \$ 254,300; TV from \$ 126,670 to \$ 254,300;
2004 AV from \$ 126,670 to \$ 213,800; TV from \$ 126,670 to \$ 213,800.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1077; RENT-A-CENTER #1644 C/O SAVAGE, SAVAGE, & BROWN;
CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 21993117.00;
PERSONAL; Property;
2003 AV from \$ 34,090 to \$ 255,650; TV from \$ 34,090 to \$ 255,650;
2004 AV from \$ 64,650 to \$ 254,750; TV from \$ 64,650 to \$ 254,750.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1078; RENT-A-CENTER #1645 C/O SAVAGE, SAVAGE, & BROWN;
CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22990457.00;
PERSONAL; Property;
2003 AV from \$ 112,830 to \$ 220,450; TV from \$ 112,830 to \$ 220,450;
2004 AV from \$ 131,930 to \$ 168,200; TV from \$ 131,930 to \$ 168,200.

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1079; RENT-A-CENTER #1646 C/O SAVAGE, SAVAGE, & BROWN;
CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22991492.00;
PERSONAL; Property;
2003 AV from \$ 94,930 to \$ 164,250; TV from \$ 94,930 to \$ 164,250;
2004 AV from \$ 127,990 to \$ 165,750; TV from \$ 127,990 to \$ 165,750.

Item 2. (continued):

It was moved by Naftaly supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-1081; RENT-A-CENTER #2625 C/O SAVAGE, SAVAGE, & BROWN;
CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 21990119.01;
PERSONAL; Property;
2004 AV from \$ 86,430 to \$ 121,800; TV from \$ 86,430 to \$ 121,800.

- Item 3. It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the following recommendations: 1) Eliminate the use of Form 4036, which is used only to request a petition to appeal; 2) Require Boards of Review with their notice of denial of a classification appeal to provide Form 2167, which is the petition for appeal to the STC, to the taxpayer. Boards of Review will be notified of this change with Bulletin 12 of 2005 and the Board of Review Bulletin to be released in early 2006; 3) Direct that a panel be appointed to hear appeals and make a recommendation to the Commission on each appeal. The panel will consist of the Executive Secretary of the STC, the Administrator of the Assessment and Certification Division, and the Manager of the Local Assessment Review Unit; and 4) Direct the Executive Secretary to report back in 9 months on the progress made toward elimination of the backlog of classification appeals and the time it is taking from receipt of the appeal to the decision by the STC.
- Item 4. It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the proposed memo to Assessors and Equalization Directors regarding "Following Sales."
- Item 5. It was moved by Naftaly, supported by Lupi, and unanimously approved to receive and file the memo from legal counsel regarding State Tax Commission Rules 72(3) and 73(5).
- Item 6. It was moved by Naftaly, supported by Lupi, and unanimously approved to receive and file the monthly reports of the on-going reappraisal for the City of Grand Rapids, Kent County.
- Item 7. It was moved by Naftaly, supported by Lupi, and unanimously approved to provide a copy of the 14-Point Review conducted on the 2005 assessment roll to Melrose Township, Charlevoix County, and direct the Township to submit a plan within 30 days to bring them into compliance. Staff is directed to conduct a follow-up 14-Point Review before the roll is certified.
- Item 8. It was moved by Naftaly, supported by Lupi, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:
Classification Appeal No. 04-008, Laramie and Kari Hugston
Riverside Township, Missaukee County. Parcel No. 57014-028-0007-00.
- Item 9. It was moved by Naftaly, supported by Lupi, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:
Classification Appeal No. 04-019, Richard Turner
Ferry Township, Oceana County. Parcel No. 64-013-035-100-04.
- Item 10. It was moved by Naftaly, supported by Lupi, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:

Classification Appeal No. 04-020, Richard Turner
Ferry Township, Oceana County. Parcel No. 64-013-029-400-07.

- Item 11. It was moved by Naftaly, supported by Lupi, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:
Classification Appeal No. 04-028, Larry Webster
Ferry Township, Oceana County. Parcel No. 64-013-011-100-01.
- Item 12. It was moved by Naftaly, supported by Lupi, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:
Classification Appeal No. 04-029, Larry Webster
Ferry Township, Oceana County. Parcel No. 64-013-011-100-10.
- Item 13. It was moved by Naftaly, supported by Lupi, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:
Classification Appeal No. 04-030, Larry Webster
Ferry Township, Oceana County. Parcel No. 64-013-011-100-10-01.
- Item 14. It was moved by Naftaly, supported by Lupi, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:
Classification Appeal No. 04-031, Larry Webster
Ferry Township, Oceana County. Parcel No. 64-013-011-100-10-02.
- Item 15. It was moved by Naftaly, supported by Lupi, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2003:
Classification Appeal No. 03-033, Beverly Kniola
New Buffalo Township, Berrien County. Parcel No. 11-13-0011-0002-079.
- Item 16. It was moved by Naftaly, supported by Lupi, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:
Classification Appeal No. 03-033A, Beverly Kniola
New Buffalo Township, Berrien County. Parcel No. 11-13-011-0002-06-1.
- Item 17. It was moved by Naftaly, supported by Lupi, and unanimously approved the request for the below-referenced listed units for re-certifications, new certifications and/or recertification denials of computerized tax rolls.

Certification to expire May 1, 2008:

County

Township, Village and/or City

New Certifications:

- Item 18. It was moved by Naftaly, supported by Lupi, and unanimously approved the certified personal property examiner certificates issued as preliminary staff approvals since the STC Meeting held on 10-03-05 as follows:

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Booth	James R.	Oscoda	Big Creek Township
Broome	Arline	Ottawa	City of Holland
Cannon	Patricia A.	Oakland	City of Auburn Hills
Cockrum	Robert D.	Wayne	Plymouth Township
Cortright	Jean	Calhoun County	Equalization Department
Feller	David L.	Macomb County	Equalization Department
Francis	Robert	Ingham	City of Lansing
Gillett	Michael	State Tax Commission	
Koster	Melissa J.	Ottawa	Blendon Township
LeClair	Timothy	Genesee	City of Flint
Moceri	Theresa	Macomb County	Equalization Department
Owens	Kathy L.	Calhoun	City of Battle Creek
Patrick	Cheryl M.	Houghton County	Equalization Department
Rogina	Joseph	Dickinson	City of Iron Mountain
Roty	Roger	Jackson	Henrietta Township
Sunday	A. Dwight	Marquette County	Equalization Department

- Item 19. It was moved by Naftaly, supported by Lupi, and unanimously approved the below-referenced MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner:

154-03-1629; NATIONAL CITY LEASING CORP.; CITY OF WIXOM;
OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 96-99-01-949-006;
PERSONAL; Property;
2001 AV from \$ 366,680 to \$ 453,000; TV from \$ 366,680 to \$ 453,000;
2002 AV from \$1,539,570 to \$1,601,890; TV from \$1,539,570 to \$1,601,890;
2003 AV from \$1,303,720 to \$1,384,945; TV from \$1,303,720 to \$1,384,945.

- Item 19. (continued):

154-04-2187; NISSAN MOTOR CORPORATION; CITY OF AUBURN HILLS;
OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-098-228; PERSONAL;
Property;
2004 AV from \$ 297,190 to \$2,623,720; TV from \$ 297,190 to \$2,623,720.

154-04-2934; LOVELAND'S CARDS & GIFTS INC; BROWNSTOWN TWP.; WAYNE COUNTY; GIBRALTAR Sch. Dist.; 82-70-999-00-0914-001; PERSONAL; Property;

2003 AV from \$ 38,400 to \$ 41,250; TV from \$ 38,400 to \$ 41,250;

2004 AV from \$ 33,600 to \$ 36,300; TV from \$ 33,600 to \$ 36,300.

154-04-4087; METALDYNE CORP; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-055-918; PERSONAL; Property;

2002 AV from \$ 993,560 to \$ 762,344; TV from \$ 993,560 to \$ 762,344;

2003 AV from \$ 951,110 to \$ 720,310; TV from \$ 951,110 to \$ 720,930;

2004 AV from \$ 875,400 to \$ 720,930; TV from \$ 875,400 to \$ 720,930.

154-05-0819; COLUMBIA NATIONAL MORTGAGE CORP.; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-04-104-003-002; PERSONAL; Property;

2005 AV from \$ 12,000 to \$ 22,100; TV from \$ 12,000 to \$ 22,100.

154-05-1018; TELUS COMMUNICATIONS INC.; CLIMAX TWP.; KALAMAZOO COUNTY; CLIMAX SCOTTS Sch. Dist.; 3912-90-100-640; PERSONAL; Property; 2005 AV from \$0 to \$ 43,891; TV from \$ 0 to \$ 43,891.

154-05-1428; CONTRACTING MANAGEMENT CORP.; GREEN OAK TWP.; LIVINGSTON COUNTY; SOUTH LYON Sch. Dist.; 4716-99-001-309; PERSONAL; Property; 2004 AV from \$ 0 to \$ 1,200; TV from \$ 0 to \$ 1,200.

154-05-1816; CLASSIC AUTO WASH; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-0594-000; PERSONAL; Property;

2003 AV from \$ 87,937 to \$ 90,550; TV from \$ 87,937 to \$ 90,550;

2004 AV from \$ 39,500 to \$ 44,050; TV from \$ 39,500 to \$ 44,050.

154-05-1821; DR. PAUL RIKER; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-2004-050; PERSONAL; Property; 2005 AV from \$ 21,600 to \$ 37,450; TV from \$ 21,600 to \$ 37,450.

154-05-1822; MANUEL'S TACO HUT; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-1142-000; PERSONAL; Property;

2003 AV from \$ 22,000 to \$ 23,700; TV from \$ 22,000 to \$ 23,700;

2004 AV from \$ 22,000 to \$ 24,200; TV from \$ 22,000 to \$ 24,200;

2005 AV from \$ 15,600 to \$ 17,000; TV from \$ 15,600 to \$ 17,000.

Item 19. (continued):

154-05-1823; JOHN N. EVANS, DPM, PC; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-0735-000; PERSONAL; Property;

2003 AV from \$ 19,100 to \$ 25,100; TV from \$ 19,100 to \$ 25,100;

2004 AV from \$ 17,000 to \$ 22,350; TV from \$ 17,000 to \$ 22,350.

154-05-1824; DAVITA/RMS LIFELINE; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-2004-006; PERSONAL; Property;
2004 AV from \$ 122,800 to \$ 327,200; TV from \$ 122,800 to \$ 327,200.

154-05-1825; THE WORKS, LLC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 02992930.02; PERSONAL; Property;
2004 AV from \$ 202,870 to \$ 209,650; TV from \$ 202,870 to \$ 209,650.

154-05-1826; ALEXANDER & HORNUNG, INC.; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 19990272.00; PERSONAL; Property;

2003 AV from \$ 203,860 to \$ 255,350; TV from \$ 203,860 to \$ 255,350;
2004 AV from \$ 193,670 to \$ 248,650; TV from \$ 193,670 to \$ 248,650;
2005 AV from \$ 183,780 to \$ 246,300; TV from \$ 183,780 to \$ 246,300.

154-05-1827; METROPOLITAN ALLOY CORP.; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 13990867.00; PERSONAL; Property;

2004 AV from \$ 232,060 to \$ 247,000; TV from \$ 232,060 to \$ 247,000;
2005 AV from \$ 262,540 to \$ 268,850; TV from \$ 262,540 to \$ 268,850.

154-05-1828; ROOSTERTAIL, INC.; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 21992620.00; PERSONAL; Property;
2004 AV from \$ 146,640 to \$ 173,250; TV from \$ 146,640 to \$ 173,250;
2005 AV from \$ 162,330 to \$ 218,800; TV from \$ 162,330 to \$ 218,800.

154-05-1829; ALVINO'S PIZZA, INC.; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-683000; PERSONAL; Property;
2004 AV from \$ 5,250 to \$ 6,550; TV from \$ 5,250 to \$ 6,550;
2005 AV from \$ 700 to \$ 6,000; TV from \$ 700 to \$ 6,000.

154-05-1830; CRUNCH FITNESS (GOLD'S GYM); CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-438200; PERSONAL; Property;
2003 AV from \$ 114,650 to \$ 130,100; TV from \$ 114,650 to \$ 130,100;
2004 AV from \$ 78,550 to \$ 102,550; TV from \$ 78,550 to \$ 102,550;
2005 AV from \$ 51,700 to \$ 90,900; TV from \$ 51,700 to \$ 90,900.

- Item 20. It was moved by Naftaly, supported by Lupi, and unanimously approved to issue the certificates involving **Over 5%** of the SEV of the local government units for the below-referenced Industrial Facility Exemption Certificates:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2005-223	QUALITY HARDWOODS INC	VILLAGE OF SUNFIELD	EATON	2	\$903,316
2005-226	PLYMOUTH BAKERY	PLYMOUTH TWP.	WAYNE	2	\$4,612,317
2005-283	EAST JORDAN P[LASTICS	BEAVERTON TWP.	GLADWIN	2	\$1,500,000
2005-286	INNOVATIVE MOLD INC	WASHINGTON TWP.	MACOMB	2	\$450,910
2005-288	TRW AUTOMOTIVE & SUBS	TYRONE TWP.	LIVINGSTON	2	\$13,616,000
2005-343	FOUR WINNS BOATS LLC	CITY OF CADILLAC	WEXFORD	2	\$58,133
2005-344	FOUR WINNS BOATS LLC	CITY OF CADILLAC	WEXFORD	2	\$42,045
2005-345	FOUR WINNS BOATS LLC	CITY OF CADILLAC	WEXFORD	2	\$62,582
2005-346	FOUR WINNS BOATS LLC	CITY OF CADILLAC	WEXFORD	2	\$18,500
2005-357	WOLVERINE LASER INC	CLINTON TWP.	MACOMB	2	\$1,125,000
2005-362	FISHER & COMPANY INC	CITY OF STERLING HEIGHTS	MACOMB	2	\$1,322,071
2005-363	DAWLEN CORPORATION	SUMMIT TWP.	JACKSON	2	\$629,943
2005-364	MI CERTIFIED CONCRETE PRODUCTS INC	CITY OF GRAND RAPIDS	KENT	2	\$170,000
2005-367	AMERICAN SOY PRODUCTS	CITY OF SALINE	WASHTENAW	2	\$932,345
2005-368	AG SOLUTIONS INC	CITY OF GLADSTONE	DELTA	2	\$1,382,661
2005-370	INTIER AUTO CLOSURES OF AMERICA	SHELBY TWP.	MACOMB	2	\$8,353,829
2005-371	PROGRESSIVE SYSTEMS INC	ZEELAND TWP.	OTTAWA	2	\$605,950
2005-372	LSM SYSTEMS ENGINEERING INC	WATERFORD TWP.	OAKLAND	2	\$2,500,000
2005-373	LOUCA MOLD & AIRCRAFT MACH INC	CITY OF AUBURN HILLS	OAKLAND	2	\$2,511,697
2005-374	GENERAL MOTORS CORPORATION	CITY OF PONTIAC	OAKLAND	2	\$20,000,000
2005-376	GESTAMP AUTOMOTIVE	CITY OF LAPEER	LAPEER	2	\$2,026,714
2005-377	GMA COVER CORPORATION	CITY OF PORT HURON	ST. CLAIR	2	\$848,581
2005-378	WHITEHALL PRODUCTS LLC	CITY OF WHITEHALL	MUSKEGON	2	\$914,000
2005-379	BIG FOOT MFG	CITY OF CADILLAC	WEXFORD	2	\$654,000
2005-380	MANNIX CO LLC	MORTON TWP.	MECOSTA	2	\$36,461
2005-382	MICHIGAN AUTO COMPRESSOR INC	VILLAGE OF PARMA	JACKSON	2	\$16,363,000
2005-383	NATIONAL VACUUM EQUIPMENT INC	CITY OF TRAVERSE CITY	GR. TRAVERSE	2	\$1,443,900
2005-385	WOODWARD FST INC	CITY OF ZEELAND	OTTAWA	2	\$2,181,170
2005-387	BIL MAR FOODS INC	OLIVE TWP.	OTTAWA	2	\$5,750,000
2005-388	BMD GROUP INC	CITY OF ROCHESTER HILLS	OAKLAND	2	\$1,533,318
2005-389	ACROFAB INC	CITY OF ZEELAND	OTTAWA	2	\$93,014
2005-392	T2 TV LLC	HOLLAND TWP.	OTTAWA	2	\$1,090,785
2005-393	ISO-TRUDE INC	CITY OF GRAND HAVEN	OTTAWA	2	\$274,811

Item 21. It was moved by Naftaly, supported by Lupi, and unanimously approved to transfer/contingent transfer of certificates for the below-referenced Industrial Facility Exemption Certificates:

CERT.NO.	NAME	LOCAL UNIT	COUNTY
1996-660	BAY VALLEY FOODS LLC	CITY OF WAYLAND	ALLEGAN
1997-316	FOUR WINNS BOATS LLC	CITY OF CADILLAC	WEXFORD
1998-103	DSM PHARMA CHEMICALS NO AMER	CITY OF SOUTH HAVEN	VAN BUREN
1998-448	NEWCO INDUSTRIES LLC	CITY OF LITCHFIELD	HILLSDALE
2000-348	DSM PHARMA CHEMICALS NO AMER	CITY OF SOUTH HAVEN	VAN BUREN
2003-462	DSM PHARMA CHEMICALS NO AMER	CITY OF SOUTH HAVEN	VAN BUREN
2005-120	BAY VALLEY FOODS LLC	CITY OF WAYLAND	ALLEGAN

Item 22. It was moved by Naftaly, supported by Lupi, and unanimously approved to amend the original certificates for the below-referenced Industrial Facility Exemption Certificates:

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
1995-541	CAMOPLAST CROCKER LLC	CITY OF COLDWATER	BRANCH
1996-768	GREAT LAKES COATING	CITY OF MOUNT PLEASANT	ISABELLA
2002-271	EBERSPAECHER NORTH AMERICA	CITY OF BRIGHTON	LIVINGSTON
2003-479	MODINEER COMPANY	NILES TOWNSHIP	BERRIEN
2005-298	GREAT LAKES LABEL LLC	ALPINE TOWNSHIP	KENT
2005-312	AGIO IMAGING INC	CITY OF PORTAGE	KALAMAZOO

- Item 23. It was moved by Naftaly, supported by Lupi, and unanimously approved to deny the requested action for the below-referenced Industrial Facility Exemption Application:

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>REASON</u>
2005-328	PARAGON MANUFACTURING CORP	FENTON TWP.	GENESEE	9(2)c

- Item 24. It was moved by Naftaly, supported by Lupi, and unanimously approved to revoke per Section 15(1) (Requested by certificate holder) for the below-referenced Industrial Facility Exemption Certificates:

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1994-480	MEDTRONIC INC. DLP DIVISION	CITY OF GRAND RAPIDS	KENT	personal
1996-247	ROBERT BOSCH CORPORATION	LINCOLN TWP.	BERRIEN	personal
1997-145	FLUID CONNECTIONS INC.	CITY OF GRAND RAPIDS	KENT	real and personal
1997-165	ROBERT BOSCH CORPORATION	LINCOLN TWP.	BERRIEN	personal
1997-316	FOUR WINNS BOATS LLC	CITY OF CADILLAC	WEXFORD	personal
1997-432	ROBERT BOSCH CORPORATION	LINCOLN TWP.	BERRIEN	personal
2001-054	ROBERT BOSCH BRAKING SYS.	LINCOLN TWP.	BERRIEN	personal
2002-056	ROBERT BOSCH BRAKING SYS.	LINCOLN TWP.	BERRIEN	real and personal

- Item 25. It was moved by Naftaly, supported by Lupi, and unanimously approved to revoke, subject to an offering of hearing, per Section 15(3) (Requested by municipality) (Revocation effective December 30, 2005) the below-referenced Industrial Facility Exemption Certificates:

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
2001-072	WILSONART INTERNATIONAL INC.	CITY OF KENTWOOD	KENT	personal
2001-347	SIEMENS DEMATIC CORP	CITY OF WYOMING	KENT	personal

- Item 26. It was moved by Naftaly, supported by Lupi, and unanimously approved to issue the certificate for the Air Pollution Control Exemption Application in the below-

referenced matter:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
1-3253	YPSILANTI COMM. UTILITIES AUTHORITY	YPSILANTI TWP.	WASHTENAW	\$2,759,655

- Item 27. It was moved by Naftaly, supported by Lupi, and unanimously approved to amend the certificates for the Air Pollution Control Exemption Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
1-0803	RIETH-RILEY CONSTRUCTION CO., INC	HAYES TWP.	CHARLEVOIX	\$97,369
1-1233	RIETH-RILEY CONSTRUCTION CO., INC	MUNRO TWP.	CHEBOYGAN	\$143,240
1-2995	RIETH-RILEY CONSTRUCTION CO., INC	HUDSON TWP.	CHARLEVOIX	\$344,696
1-3151	RIETH-RILEY CONSTRUCTION CO., INC.	HAYES TWP.	CHARLEVOIX	\$204,299

- Item 28. It was moved by Naftaly, supported by Lupi, and unanimously approved to approve the P.A. 328 of 1998 Personal Property Exemption Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPR YEARS
075-2005	AG Solutions, Inc.	City of Gladstone	Delta	7
076-2005	Hoover Universal, Inc.	City of Battle Creek	Calhoun	2
077-2005	J & L America, Inc.	City of Southfield	Oakland	3

- Item 29. It was moved by Naftaly, supported by Lupi, and unanimously approved to issue the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters and to change the name for Certificate No. N2004-0239, Mihai Facaeanu & Elena Sciopu to read Rodney L. Kirkland:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N1998-049	TYRONE & KARIN MCCULLOM	CITY OF DETROIT	WAYNE	2	\$466,736
N2000-089	MICHELLE SANDERS	CITY OF DETROIT	WAYNE	2	\$235,000
N2000-098	ALETA ATCHISON-JORGAN	CITY OF DETROIT	WAYNE	2	\$208,000
N2002-074	VANESSA D JONES	CITY OF DETROIT	WAYNE	2	\$204,000
N2002-142	FAZLUL H & SARAH H SARKAR	CITY OF DETROIT	WAYNE	2	\$188,773
N2003-133	CHARLES PUGH	CITY OF DETROIT	WAYNE	2	\$382,783
N2003-143	JENNIFER HECKMAN & MICHAEL WALDREP	CITY OF DETROIT	WAYNE	1	\$282,724
N2003-147	NICHOLE & RASHAD AHMAD	CITY OF DETROIT	WAYNE	1	\$277,725
N2003-148	KRISTEN NICHOLS	CITY OF DETROIT	WAYNE	1	\$323,785
N2003-152	CARRIE LEZOTTE	CITY OF DETROIT	WAYNE	1	\$226,665

Item 29. (continued):

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2003-153	DEREK & NAOMI OGLESBY	CITY OF DETROIT	WAYNE	1	\$262,389
N2003-173	RHONDA ROBERTSON	CITY OF DETROIT	WAYNE	1	\$264,682
N2003-329	ELIZABETH A DECAMP	CITY OF DETROIT	WAYNE	1	\$11,717
N2003-332	STEPHANI A JUDD	CITY OF DETROIT	WAYNE	1	\$8,510
N2003-336	EDSEL D WASHINGTON	CITY OF DETROIT	WAYNE	1	\$6,057
N2003-354	PATRICIA DIGIROLAMO	CITY OF DETROIT	WAYNE	1	\$27,868
N2003-392	LORI HAGOPIAN	CITY OF DETROIT	WAYNE	1	\$17,432
N2003-448	TROY & ASPACEIA FISHER	CITY OF DETROIT	WAYNE	2	\$195,136
N2003-449	LUCY H MADDOX	CITY OF DETROIT	WAYNE	2	\$212,566
N2003-451	ANITA THOMAS	CITY OF DETROIT	WAYNE	2	\$189,015
N2003-452	ALBERT & DONYA ODOM	CITY OF DETROIT	WAYNE	2	\$204,528
N2004-0066	CHRISTINE & LYNN DURR	CITY OF DETROIT	WAYNE	2	\$172,000
N2004-0176	MICHELLE BRANTLEY	CITY OF DETROIT	WAYNE	2	\$222,817
N2004-0178	ARTELIA J GRIGGS	CITY OF DETROIT	WAYNE	2	\$223,971
N2004-0180	SUZANNE CLEAGE	CITY OF DETROIT	WAYNE	2	\$210,490
N2004-0181	TREENA GUY	CITY OF DETROIT	WAYNE	2	\$221,009
N2004-0183	TIANCA D ANDERSON	CITY OF DETROIT	WAYNE	2	\$206,405
N2004-0186	TAMIKA WALKER	CITY OF DETROIT	WAYNE	2	\$190,365
N2004-0208	RODNEY KIRKLAND	CITY OF DETROIT	WAYNE	2	\$83,000
N2004-0211	CHERYL HENLEY	CITY OF DETROIT	WAYNE	2	\$85,000
N2004-0228	DERRICK D BEASLEY	CITY OF DETROIT	WAYNE	2	\$280,000
N2004-0239	MIHAI FACAEANU & ELENA SCIOPU	CITY OF DETROIT	WAYNE	1	\$10,710
N2004-0254	ANTOINETTE S GILBERT	CITY OF DETROIT	WAYNE	1	\$12,266
N2004-0260	FLORENCE PRIGENT	CITY OF DETROIT	WAYNE	1	\$28,541
N2004-0285	MARTIN GOJCAJ	CITY OF DETROIT	WAYNE	1	\$24,245
N2004-0288	MIHAI FACAEANU & ELENA SCIOPU	CITY OF DETROIT	WAYNE	1	\$12,950
N2004-0296	WISAKASUTA SUDJUNADI & MICHEL GROESBEEK	CITY OF DETROIT	WAYNE	1	\$24,245
N2004-0332	MICHAEL J MEQUIO	CITY OF DETROIT	WAYNE	1	\$23,369
N2004-0337	HELEN J POWELL	CITY OF DETROIT	WAYNE	1	\$36,751
N2004-0341	GEORGE PIGOTT	CITY OF DETROIT	WAYNE	1	\$18,365
N2004-0348	MARY E IVERSON	CITY OF DETROIT	WAYNE	1	\$36,751
N2004-0358	BEVERLY E SCHNEIDER	CITY OF DETROIT	WAYNE	1	\$39,682
N2004-0362	MARY S ROGERS	CITY OF DETROIT	WAYNE	1	\$12,981
N2004-0365	PAUL A & JENNIFER M EDWARDS	CITY OF DETROIT	WAYNE	1	\$23,369
N2004-0374	PAUL A & JENNIFER M EDWARDS	CITY OF DETROIT	WAYNE	1	\$33,736
N2004-0392	JOHNSON & SIBIN ZACHARIAS	CITY OF DETROIT	WAYNE	1	\$38,153
N2004-0400	CAMILLA MUHAMMAD	CITY OF DETROIT	WAYNE	1	\$35,521
N2004-0444	PENELOPE FAMILUSI & CHRISTOPHER JACKSON	CITY OF DETROIT	WAYNE	1	\$17,748
N2004-0452	ELIZABETH RICE	CITY OF DETROIT	WAYNE	1	\$35,107
N2004-0474	KEN BAINS	CITY OF DETROIT	WAYNE	1	\$35,107
N2004-0518	LARRY & NANCY SEYFARTH	CITY OF DETROIT	WAYNE	1	\$17,748
N2004-0533	VITO J VALDEZ	CITY OF DETROIT	WAYNE	1	\$130,807
N2004-0550	THOMAS AND JENNIFER ROBERTS	CITY OF WYANDOTTE	WAYNE	2	\$236,393
N2004-0552	KRANDALL PETTWAY	CITY OF DETROIT	WAYNE	2	\$80,000
N2004-0742	VANITA ROBINSON	CITY OF DETROIT	WAYNE	2	\$318,435
N2004-0744	LOWANDA & DEREK ATLAS	CITY OF DETROIT	WAYNE	2	\$280,465
N2004-0745	DEREK & ERIKA MULLER	CITY OF DETROIT	WAYNE	2	\$299,428
N2004-0763	VIVIAN L MCQUEEN	CITY OF DETROIT	WAYNE	2	\$215,610
N2004-0995	DELORES BURTON	CITY OF DETROIT	WAYNE	2	\$287,133
N2005-0006	TONY KINSEY	CITY OF DETROIT	WAYNE	2	\$265,791
N2005-0007	ANGELIKA JONES	CITY OF DETROIT	WAYNE	2	\$358,057
N2005-0009	LARRY J & DOREEN D HUNTER	CITY OF DETROIT	WAYNE	2	\$257,387
N2005-0012	JAIMARE H ROBINSON	CITY OF DETROIT	WAYNE	2	\$272,895
N2005-0109	SARA WILKS	CITY OF DETROIT	WAYNE	1	\$11,355
N2005-0116	JENNIFER R HOCKENHULL	CITY OF DETROIT	WAYNE	1	\$7,856
N2005-0121	HALIMAN K WASHINGTON	CITY OF DETROIT	WAYNE	1	\$11,355
N2005-0128	DONNA C JACKSON	CITY OF DETROIT	WAYNE	1	\$7,856
N2005-0130	KAREN KAUFMANN-FLACK	CITY OF DETROIT	WAYNE	1	\$9,489

Item 29. (continued):

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2005-0132	MOSES & MARY NICHOLSON	CITY OF DETROIT	WAYNE	1	\$15,508
N2005-0144	SHERRY GLENN	CITY OF DETROIT	WAYNE	1	\$12,543
N2005-0147	EFFIE THOMAS	CITY OF DETROIT	WAYNE	1	\$9,498
N2005-0154	SHIRLEY O GRIFFIN	CITY OF DETROIT	WAYNE	1	\$9,498
N2005-0159	MARGUERITE T HARRIS	CITY OF DETROIT	WAYNE	1	\$9,498
N2005-0189	PERCIVAL R JR & ELIZABETH J PIPER	CITY OF DETROIT	WAYNE	1	\$9,498
N2005-0198	FRANK & ANGELINA CHIN	CITY OF DETROIT	WAYNE	1	\$20,104
N2005-0199	AUGUSTUS S MAGEE	CITY OF DETROIT	WAYNE	1	\$8,070
N2005-0217	GERTRUDE V SATTERWHITE	CITY OF DETROIT	WAYNE	1	\$37,030
N2005-0224	CATHERINE R NIERLE	CITY OF DETROIT	WAYNE	1	\$7,856
N2005-0225	CATHERINE NIERLE	CITY OF DETROIT	WAYNE	1	\$9,498
N2005-0227	ALLEN JOHNSON	CITY OF DETROIT	WAYNE	1	\$5,713
N2005-0228	ELLA ISOM	CITY OF DETROIT	WAYNE	1	\$8,998
N2005-0229	CHESTER WATSON	CITY OF DETROIT	WAYNE	1	\$11,355
N2005-0230	CHARLES A & NANCY N MADY	CITY OF DETROIT	WAYNE	1	\$5,713
N2005-0238	ROBERT A BAIR	CITY OF DETROIT	WAYNE	1	\$9,498
N2005-0248	ERNESTINE ROSEMOND	CITY OF DETROIT	WAYNE	1	\$7,856
N2005-0253	WALTER & JOYCE F GRESKO	CITY OF DETROIT	WAYNE	1	\$11,355
N2005-0255	SYLVIA Y BROWN	CITY OF DETROIT	WAYNE	1	\$9,498
N2005-0265	S L, JR & MARLENE K SALES	CITY OF DETROIT	WAYNE	1	\$11,355
N2005-0272	NORMAN R & SYLVIA R MOORE	CITY OF DETROIT	WAYNE	1	\$7,856
N2005-0282	GREGORY W POULOS	CITY OF DETROIT	WAYNE	1	\$7,751
N2005-0311	VELTON D ROBINSON	CITY OF DETROIT	WAYNE	1	\$14,558
N2005-0317	SARAH BURDT	CITY OF DETROIT	WAYNE	1	\$7,751
N2005-0347	JASON D GORTON	CITY OF DETROIT	WAYNE	1	\$12,551
N2005-0373	CARL SCHULTZ	CITY OF DETROIT	WAYNE	1	\$5,262
N2005-0388	JORGE GOVEA & MARIE I GARCIA	CITY OF GRAND RAPIDS	KENT	2	\$88,450
N2005-0389	ZYETA LITTLEJOHN	CITY OF GRAND RAPIDS	KENT	2	\$90,550
N2005-0390	OKLA DAREK & CRYSTAL SPENCE	CITY OF GRAND RAPIDS	KENT	2	\$90,550
N2005-0408	EEW LLC	CITY OF LANSING	INGHAM	1	\$128,000

Item 30. It was moved by Naftaly, supported by Lupi, and unanimously approved to transfer the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N1996-017	JESSE & KELLY J ANDERSON	CITY OF WYANDOTTE	WAYNE	2	\$257,500
N2000-143	WILLIAM F MONAHAN	CITY OF WYANDOTTE	WAYNE	2	\$227,000
N2001-077	DAVE THOMAS	CITY OF LANSING	INGHAM	2	\$171,500
N2002-283	JASON LAPOINTE	CITY OF DETROIT	WAYNE	1	\$50,000
N2002-298	RICHARD R LOUCKS	CITY OF DETROIT	WAYNE	1	\$50,000
N2005-0352	DOUGLAS KEELEY	CITY OF DETROIT	WAYNE	1	\$5,262

Item 31 It was moved by Naftaly, supported by Lupi, and unanimously approved to amend the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2002-113	LOUISE HODGES	CITY OF DETROIT	WAYNE	2	\$167,702
N2004-0261	ELIZABETH TERRY	CITY OF DETROIT	WAYNE	1	\$17,305
N2004-0276	LAMAR, DIANE & LATONYA RIDDLE	CITY OF DETROIT	WAYNE	1	\$21,928
N2004-0290	DHARAM & PEARL CHOPRA	CITY OF DETROIT	WAYNE	1	\$12,537
N2004-0301	JACK DOOMANIAN	CITY OF DETROIT	WAYNE	1	\$12,537
N2004-0303	FOREST, SAUL & DIANE GREEN	CITY OF DETROIT	WAYNE	1	\$13,439
N2004-0304	SAUL & DIANE GREEN	CITY OF DETROIT	WAYNE	1	\$19,180
N2004-0309	HELEN MCCARTY	CITY OF DETROIT	WAYNE	1	\$16,002
N2004-0361	SHAWN DUDLEY	CITY OF DETROIT	WAYNE	1	\$24,245
N2004-0515	XIANG TUNG & JINGWEN SU	CITY OF DETROIT	WAYNE	1	\$10,710
N2004-0522	MARCO FRATTARELLI	CITY OF DETROIT	WAYNE	1	\$11,487

Item 32. It was moved by Naftaly, supported by Lupi, and unanimously approved to revoke the original certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N1994-064	CHARLES & INEZ JOHNSON	CITY OF MUSKEGON	MUSKEGON	1	\$20,736
N1994-065	MCARTHUR & BRENDA FAYE WATT	CITY OF MUSKEGON	MUSKEGON	1	\$15,072
N1999-001	DARYL JEFFERSON	CITY OF MUSKEGON	MUSKEGON	2	\$154,600

Item 33. It was moved by Naftaly, supported by Lupi, and unanimously approved to dismiss the applications for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2004-0615	NEW AMSTERDAM ACTIVATION I, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0616	NEW AMSTERDAM ACTIVATION I, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0617	NEW AMSTERDAM ACTIVATION I, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0618	NEW AMSTERDAM ACTIVATION I, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0619	NEW AMSTERDAM ACTIVATION I, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0620	NEW AMSTERDAM ACTIVATION I, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0621	NEW AMSTERDAM ACTIVATION I, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0622	NEW AMSTERDAM ACTIVATION I, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0623	NEW AMSTERDAM ACTIVATION I, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0624	NEW AMSTERDAM ACTIVATION I, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0625	NEW AMSTERDAM ACTIVATION I, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0626	NEW AMSTERDAM ACTIVATION I, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0627	NEW AMSTERDAM ACTIVATION I, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0628	NEW AMSTERDAM ACTIVATION I, LLC	CITY OF DETROIT	WAYNE	1	\$

N2004-0688	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0689	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0690	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0691	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0692	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$

Item 33. (continued):

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2004-0693	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0694	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0695	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0696	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0697	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0698	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0699	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0700	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0701	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0702	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0703	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0704	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$
N2004-0705	NEW AMSTERDAM ACTIVATION II, LLC	CITY OF DETROIT	WAYNE	1	\$

Item 34. It was moved by Naftaly, supported by Lupi, and unanimously approved to withdraw the petition by the city assessor:
MCL 211.154 Petition 154-03-2603 Dixie Gas/Clark
Parcel No. 45-999-00-0600-000 Notice was received that the above-referenced petition be withdrawn as there was a transfer of ownership in tax year 2003.

It was moved by Naftaly, supported by Lupi, and unanimously approved to rescind the Official Order in the below-referenced matter:
MCL 211.154 Petition 154-05-0292 Concepp Technologies Inc.
Parcel No. 57-999-00-3483-005 An official order was issued for the above-referenced petition on September 20, 2005. Notice was received that the petition filed and the order issued contained personal property for the IFT roll and the ad valorem roll was received on October 13, 2005. The petition will need to be amended to contain only the IFT portion and another petition will be filed to include the ad valorem portion. The assessor has been supplied with this information and will send the amended petition and the new L-4154 for the ad valorem portion.

It was moved by Naftaly, supported by Lupi, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:37 A.M.

DATED TYPED: **October 25, 2005**

DATE APPROVED: **November 9, 2005**

Robert H. Naftaly, Chair
State Tax Commission

Robert R. Lupi, Member
State Tax Commission